52860-3-UA

1992
IOWA INDIVIDUAL INCOME TAX
ANNUAL STATISTICAL REPORT

1992 RETURNS FILED IN 1993

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
INFORMATION AND MANAGEMENT SERVICES DIVISION
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

TABLE OF CONTENTS

DESCRIPTION	PAGE NUMBER
INTRODUCTION	1
OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 1992	2
REVIEW OF 1992 TAX YEAR	5
INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS	8
STATISTICAL APPENDIX	
Table 1: Total Pay and No Pay Returns	9
Table 2: Total Pay Returns	10
Table 3: Total No Pay Returns	11
Table 4: Total Pay and No Pay Returns by County	13
INCOME TAX ABATEMENT	14

INTRODUCTION

For tax year 1992, a total of nearly $1.4 billion in Iowa tax liability was reported on 1.7 million returns filed during 1993. The reported tax was based on $42.1 billion in Iowa adjusted gross income and $31.0 billion in net taxable income. This report provides a summary of data obtained from 1991 tax returns as well as review of the relevant features of the Iowa tax law.

The report is organized in three major sections:

- An overview of Iowa income tax laws applicable to 1992 income.
- A statistical summary of income, deduction and credit information reported on 1992 returns including distributional data and analyses of filing patterns.
- An appendix of statistical tables.

Notice: Again, this year it was necessary to keep the number of tables in this report to a minimum in order to limit cost. However, the data previously published can be obtained by contacting the Department at the address listed on the cover page.

Overview of Relevant Features of Tax Law - Year 1992

The key features of the 1992 Iowa individual income tax structure are similar to many of those imposed by the federal government and by other states with progressive tax rate schedules. This section of the report highlights fundamental features of the Iowa tax structure as well as related tax features such as additional taxes, credits and checkoff programs. Chart 1 beginning age 6 provides additional explanation of and information regarding the utilization of these provisions.

Several important Iowa tax law changes were applicable to tax year 1992; three are listed here.

- For tax year 1992 filers who can not be claimed as a dependent on another person's return and have a net income of $7,500 or less are not required to file an Iowa income tax return.

- Single taxpayers not claimed as a dependent on another person's return are exempt from Iowa income tax if that person's net income is $7,500 or less. Married taxpayers, or unmarried taxpayers filing as head of household and qualifying widow(er), are exempt from Iowa income tax if their total net income is $11,500 or less.

- Standard Deduction for filing status 3 and 4 is $1,310 up from $1,280 in tax year 1991 and for filing status 2, 5 and 6 it is $3,220 up from $3,160.

Filing Requirements

Iowa residents who were required to file a 1992 federal return with Iowa net income of $7,500 or more, or those who could be claimed as a dependent on another person's return and had Iowa net income from all sources of $3,000 or more were required to file an Iowa return.

Nonresidents with $500 or more in net income from Iowa sources or those who were subject to the Iowa tax on lump sum distributions or to the Iowa minimum tax were also required to file an Iowa return.

Net Income Definition

Iowa net income is defined as federal adjusted gross income with certain modifications. These modifications included the subtraction of interest and dividends from federal securities and the addition of interest and dividends from certain state, municipal and foreign securities. Generally, the sources and amounts of income that were reported on the 1992 federal return were also required to be reported on the 1992 Iowa return with a few exceptions. Included in these exceptions was the allowance of an entire exclusion of income from certain railroad retirement benefits.

Adjustments to Net Income

As was true in determining Iowa net income, the allowed adjustments to 1992 Iowa net income were generally the same as those allowed for federal purposes. Exceptions to this generality included adjustments such as a partial exclusion of income from disability benefits.

Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 1992:

1. The net amount of federal income taxes paid during the year less federal income tax refunds received during the year.

2. The larger of the following amounts:

    a. A standard deduction of $1,310 for single filers and for each married individual filing separately. A standard deduction of $3,220 for taxpayers who are married and file a joint return or those who file as an unmarried head of household or qualifying widow(er) with dependent child.

b. An itemized deduction equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, other deductible expenses such as tuition and textbook expenditures were allowed as an Iowa itemized deduction.

Net taxable income reported on 1992 Iowa returns was subject to the following rates:

Rate		Rate	
0.40%	from $ 0 through $ 1,060	7.20%	from $15,900 through $21,200
0.80%	from $ 1,060 through $ 2,120	7.55%	from $21,200 through $31,800
2.70%	from $ 2,120 through $ 4,240	8.80%	from $31,800 through $47,700
5.00%	from $ 4,240 through $ 9,540	9.98%	from $47,700
6.80%	from $ 9,540 through $15,900		

In addition to the "regular" tax rates above, some taxpayers were subject to a tax on lump sum distributions and to a minimum tax.

Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 1992:

1. A twenty dollar credit was allowed for each taxpayer. Also, an additional twenty dollar credit was allowed for individuals who were 65 or over or who were blind at the end of the tax year. Moreover, taxpayers who qualified and filed as a head of household were allowed an additional credit of twenty dollars.

2. A fifteen dollar credit was allowed on the taxpayer's return for each dependent or dependent child claimed for federal purposes.

REVIEW OF 1992 TAX YEAR

- Filing Status - The significance of the provisions which allow married taxpayers to file as separate individuals continued to increase in tax year 1992. These two-income couples filed nearly 51 percent of all returns and reported 63 percent of Iowa tax liability.

- Standard/Itemized Deductions - Approximately 57 percent of the returns utilized the Iowa standard deduction with the remaining filers electing to itemize their deductions.

- Federal Tax Deduction - A total of $5.6 billion in federal taxes were deducted on returns filed for 1992. Consistent with a pattern established in recent years, the percentage of Iowa's adjusted gross income which was excluded as the result of the federal tax deduction increased. In 1992, the federal tax deduction represented 13.3 percent of Iowa AGI.

- Additional Taxes - The special tax on lump sum distributions and the minimum tax were reported on 2,300 returns. A total of $3.0 million in these state taxes were reported. The use of the school district surtax continued to expand in 1992, with 178 districts receiving approximately $18.1 million in revenue from this state collected revenue source.

- Tax Credits - Chart 1 demonstrates the utilization of the eight forms of tax credits allowed on the 1992 return. Excluding the exemption credits and non-resident/part year resident credits, approximately $22.3 million in credits were claimed on 1992 returns.

- Checkoffs - A total of 177,000 contributions were made amounting to approximately $406,000 for the three check-off programs provided on the 1992 tax return. (See Chart 1.)

CORRECTION

The last item on page 5. should read as follows.

. Check-offs - A total of 162,000 contributions were made amounting to approximately $445,000 for the four check-off programs provided on the 1992 tax return. (See chart 1.)

Chart 1
Additional Characteristics of Iowa Income Tax
And Related Administrative Programs

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1991
A. ADDITIONAL TAXES			
Lump Sum Distribution Tax	1982	25% of Federal Tax on Lump Sum Distribution	1,500 Taxpayers $1.9 Million
Minimum Tax	1982	7.5% of Iowa alternative taxable income	790 Taxpayers $1,082,000
School District Surtax	1976	Up to 30% of State Tax in Authorizing Districts (Revised beginning in 1988)	296,000 Taxpayers in 178 School Districts $18.1 Million
B. CREDITS APPLICABLE TO TAX			
Seed Capital Income	1990	Investment in initial offerings of qualifying business or seed capital fund is allowed a credit of 10% of the amount of the investment.	(See Footnote pg. 7)
Tuition/Textbook Credit (standard filers only)	1987	5% of qualifying expenses ($1,000 maximum) Maximum credit of $50 for each dependent	8,200 Households $143,000
New Jobs Credit	1985	6% of Portion of Wages Paid to New Employees by Qualifying Employer	(See Footnote pg. 7)
Minimum Tax Carryforward Credit	1989	Credit against regular tax to the extent that regular tax exceeds minimum tax	(See Footnote pg. 7)
Earned Income Credit	1990	6.5% of Federal Earned Income Credit for taxpayers with Federal AGI of less than $22,370	58,900 Taxpayers $2.6 Million

Chart 1 (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1991
C. CREDITS WHICH ARE REFUNDED			
Child and Dependent Care	1977	Sliding scale from 10% to 75%	145,300 Taxpayers $10.4 million
Research Expenditure	1985	6.5% of Qualifying Research Expenditures	381 Taxpayers $421,915
Motor Vehicle Fuel Tax	1973	Credit for MVF Tax Paid on Fuel Which Was Used for Exempt Purposes	47,900 Taxpayers $8.1 Million
D. CONTRIBUTIONS			
Election Campaign Checkoff	1972	Taxpayer May Designate $1.50 of State Tax ($3.00 if joint) to Major Party of Choice	107,070 Checkoffs $160,605
Fish and Wildlife Checkoff	1982	Taxpayers May Contribute Any Amount Over $1 to Fish/Wildlife Protection Fund	29,200 Contributors $193,500
Olympic Fund	1988	Taxpayer may contribute $2 only ($2 each, if married)	11,800 Contributors $22,100
Domestic Abuse	1991		13,500 Contributors $68,400
E. DEBT COLLECTION			
State of Iowa Agencies Internal Revenue Service	1980 1988	Delinquencies owed to the State of Iowa and to the I.R.S.	33,700 Refunds $5.3 Million

Note: The New Jobs Credit, Minimum Tax Carryforward Credit and Seed Capital Income Credit were combined on line 57 of the 1992 Iowa 1040 tax form. Therefore, separate values for these credits cannot be determined. For 1992, the credits combined were claimed by 760 taxpayers and amounted to $1.1 million.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
TAX YEAR 1992

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of net income (AGI). As the result of legislative changes affecting tax year 1982 and tax years thereafter, the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. Rather the data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the nonresident/part-year resident credit.

The impact of these provisions is to produce an incidence which is significantly less than that what is believed to be the true incidence of the tax on Iowans. While this reduction in incidence affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The table below provides the 'tax incidence' by income brackets for 1992 returns. This data is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Department of Revenue and Finance.

Chart 2

Adjusted Gross Income Classes	# of Returns	AGI $ millions	Tax Year 1992 Tax Paid[1] $ millions	Incidence[2]
No AGI	17,092	$	$ 0.1	
$ 0 - $ 4,999	241,283	663.1	0.9	0.14%
$ 5,000 - $ 9,999	277,795	2,085.4	22.2	1.07%
$10,000 - $13,999	215,633	2,577.8	49.8	1.93%
$14,000 - $19,999	269,097	4,546.0	134.5	2.96%
$20,000 - $24,999	179,386	4,017.6	144.5	3.60%
$25,000 - $29,999	136,037	3,723.1	145.1	3.90%
$30,000 - $39,999	174,482	6,011.0	248.7	4.14%
$40,000 - $49,999	81,892	3,632.9	156.9	4.32%
$50,000 - $74,999	64,166	3,803.6	166.6	4.38%
$75,000 and over	44,130	11,084.2	333.6	3.01%
Total	1,700,993	$ 42,144.8	$ 1,403.0	3.33%

[1]Tax paid reflects regular tax plus lump sum and minimum tax.

[2]Incidence is percent of tax paid to AGI.

TABLE 01

PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	129,990	$ 218,543,929	$ 89,434,906	154,537	11,217	$ 85,681.00
$ 3,000 - $ 3,999	55,952	$ 195,689,428	$ 115,265,590	69,690	6,050	$ 156,853.00
$ 4,000 - $ 4,999	55,341	$ 248,860,998	$ 161,819,504	72,521	8,417	$ 694,478.00
$ 5,000 - $ 5,999	55,247	$ 303,817,465	$ 207,716,962	75,533	9,861	$ 1,383,094.00
$ 6,000 - $ 6,999	55,117	$ 358,277,914	$ 252,709,492	78,750	11,318	$ 2,328,107.00
$ 7,000 - $ 7,999	55,839	$ 418,804,953	$ 298,297,064	82,545	13,025	$ 4,052,571.00
$ 8,000 - $ 8,999	55,610	$ 472,656,096	$ 338,884,294	84,091	13,944	$ 6,383,239.00
$ 9,000 - $ 9,999	55,982	$ 531,847,857	$ 388,118,148	84,628	15,477	$ 8,085,211.00
$ 10,000 - $ 11,999	111,478	$ 1,225,685,523	$ 913,688,397	167,595	35,569	$ 21,179,643.00
$ 12,000 - $ 13,999	104,155	$ 1,352,143,133	$ 1,027,186,811	150,938	38,386	$ 28,612,300.00
$ 14,000 - $ 15,999	96,150	$ 1,440,570,021	$ 1,112,095,184	131,684	41,240	$ 37,599,175.00
$ 16,000 - $ 17,999	89,180	$ 1,515,149,068	$ 1,179,336,142	118,730	42,938	$ 45,261,777.00
$ 18,000 - $ 19,999	83,767	$ 1,590,326,355	$ 1,244,000,287	109,171	45,292	$ 51,688,943.00
$ 20,000 - $ 21,999	77,114	$ 1,618,040,809	$ 1,271,199,623	98,857	45,523	$ 56,187,430.00
$ 22,000 - $ 24,999	102,272	$ 2,399,513,350	$ 1,883,892,753	130,409	66,538	$ 88,297,290.00
$ 25,000 - $ 29,999	136,037	$ 3,723,147,866	$ 2,909,087,110	171,811	97,012	$ 145,097,056.00
$ 30,000 - $ 34,999	101,385	$ 3,281,655,167	$ 2,538,717,036	128,624	79,321	$ 134,122,449.00
$ 35,000 - $ 39,999	73,097	$ 2,729,315,303	$ 2,089,262,914	94,707	60,508	$ 114,542,147.00
$ 40,000 - $ 49,999	81,892	$ 3,632,938,662	$ 2,748,449,087	110,051	73,539	$ 156,946,651.00
$ 50,000 - $ 74,999	64,166	$ 3,803,601,105	$ 2,790,363,814	92,812	62,141	$ 166,604,604.00
$ 75,000 - $ 99,999	17,800	$ 1,521,527,692	$ 1,075,608,462	27,077	17,304	$ 66,946,541.00
$100,000 AND OVER	26,330	$ 9,562,694,250	$ 6,413,015,139	40,259	26,578	$ 266,680,966.00
NO AGI	17,092	$ 0	$ 410,188	31,282	8,099	$ 79,835.00
TOTALS	1,700,993	$ 42,144,806,944	$ 31,048,558,907	2,306,302	829,297	$ 1,403,016,041.00

TABLE 02
TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	3,078	$ 7,357,463	$ 6,827,138	3,278	149	$ 85,681.00
$ 3,000 - $ 3,999	12,230	$ 44,788,082	$ 34,555,759	12,631	718	$ 156,853.00
$ 4,000 - $ 4,999	32,963	$ 148,455,399	$ 107,274,122	35,482	2,097	$ 694,478.00
$ 5,000 - $ 5,999	31,537	$ 173,135,322	$ 129,423,900	35,770	3,223	$ 1,383,094.00
$ 6,000 - $ 6,999	30,738	$ 199,815,037	$ 151,368,761	36,107	4,074	$ 2,328,107.00
$ 7,000 - $ 7,999	37,035	$ 279,291,328	$ 213,270,338	45,441	5,247	$ 4,052,571.00
$ 8,000 - $ 8,999	42,868	$ 364,393,178	$ 279,860,823	53,503	5,768	$ 6,383,239.00
$ 9,000 - $ 9,999	43,182	$ 410,221,366	$ 317,104,660	53,566	6,664	$ 8,085,211.00
$ 10,000 - $ 11,999	85,698	$ 942,459,533	$ 735,985,795	104,263	16,415	$ 21,179,643.00
$ 12,000 - $ 13,999	93,851	$ 1,221,255,746	$ 949,448,891	128,676	27,058	$ 28,612,300.00
$ 14,000 - $ 15,999	92,681	$ 1,388,780,464	$ 1,087,548,358	125,140	38,903	$ 37,599,175.00
$ 16,000 - $ 17,999	86,930	$ 1,477,044,054	$ 1,162,699,360	114,705	41,753	$ 45,261,777.00
$ 18,000 - $ 19,999	82,112	$ 1,558,974,453	$ 1,230,392,639	106,372	44,625	$ 51,688,943.00
$ 20,000 - $ 21,999	75,866	$ 1,591,873,959	$ 1,259,113,234	96,861	45,143	$ 56,187,430.00
$ 22,000 - $ 24,999	100,965	$ 2,368,861,215	$ 1,869,424,034	128,313	66,108	$ 88,297,290.00
$ 25,000 - $ 29,999	134,401	$ 3,678,448,153	$ 2,885,149,603	169,347	96,365	$ 145,097,056.00
$ 30,000 - $ 34,999	100,378	$ 3,249,053,237	$ 2,519,998,783	127,162	78,936	$ 134,122,449.00
$ 35,000 - $ 39,999	72,266	$ 2,698,249,164	$ 2,070,195,986	93,504	60,121	$ 114,542,147.00
$ 40,000 - $ 49,999	80,750	$ 3,582,010,204	$ 2,715,070,847	108,390	72,960	$ 156,946,651.00
$ 50,000 - $ 74,999	62,952	$ 3,730,012,096	$ 2,744,040,858	90,993	61,309	$ 166,604,604.00
$ 75,000 - $ 99,999	17,311	$ 1,479,651,652	$ 1,050,090,697	26,275	16,908	$ 66,946,541.00
$100,000 AND OVER	24,992	$ 8,559,372,086	$ 5,768,229,683	37,878	25,582	$ 266,680,966.00
NO AGI	61	$ 0	$ 198,795	94	21	$ 79,835.00
TOTALS	1,344,845	$ 39,153,503,191	$ 29,287,273,064	1,733,751	720,147	$ 1,403,016,041.00

TABLE 03
TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	126,912	$ 211,186,466	$ 82,607,768	151,259	11,068	$ .00
$ 3,000 - $ 3,999	43,722	$ 150,901,346	$ 80,709,831	57,059	5,332	$ .00
$ 4,000 - $ 4,999	22,378	$ 100,405,599	$ 54,545,382	37,039	6,320	$ .00
$ 5,000 - $ 5,999	23,710	$ 130,682,143	$ 78,293,062	39,763	6,638	$ .00
$ 6,000 - $ 6,999	24,379	$ 158,462,877	$ 101,340,731	42,643	7,244	$ .00
$ 7,000 - $ 7,999	18,804	$ 139,513,625	$ 85,026,726	37,104	7,778	$ .00
$ 8,000 - $ 8,999	12,742	$ 108,262,918	$ 59,023,471	30,588	8,176	$ .00
$ 9,000 - $ 9,999	12,800	$ 121,626,491	$ 71,013,488	31,062	8,813	$ .00
$ 10,000 - $ 11,999	25,780	$ 283,225,990	$ 177,702,602	63,332	19,154	$ .00
$ 12,000 - $ 13,999	10,304	$ 130,887,387	$ 77,737,920	22,262	11,328	$ .00
$ 14,000 - $ 15,999	3,469	$ 51,789,557	$ 24,546,826	6,544	2,337	$ .00
$ 16,000 - $ 17,999	2,250	$ 38,105,014	$ 16,636,782	4,025	1,185	$ .00
$ 18,000 - $ 19,999	1,655	$ 31,351,902	$ 13,607,648	2,799	667	$ .00
$ 20,000 - $ 21,999	1,248	$ 26,166,850	$ 12,086,389	1,996	380	$ .00
$ 22,000 - $ 24,999	1,307	$ 30,652,135	$ 14,468,719	2,096	430	$ .00
$ 25,000 - $ 29,999	1,636	$ 44,699,713	$ 23,937,507	2,464	647	$ .00
$ 30,000 - $ 34,999	1,007	$ 32,601,930	$ 18,718,253	1,462	385	$ .00
$ 35,000 - $ 39,999	831	$ 31,066,139	$ 19,066,928	1,203	387	$ .00
$ 40,000 - $ 49,999	1,142	$ 50,928,458	$ 33,378,240	1,661	579	$ .00
$ 50,000 - $ 74,999	1,214	$ 73,589,009	$ 46,322,956	1,819	832	$ .00
$ 75,000 - $ 99,999	489	$ 41,876,040	$ 25,517,765	802	396	$ .00
$100,000 AND OVER	1,338	$ 1,003,322,164	$ 644,785,456	2,381	996	$ .00
NO AGI	17,031	$ 0	$ 211,393	31,188	8,078	$ .00
TOTALS	356,148	$ 2,991,303,753	$ 1,761,285,843	572,551	109,150	$ .00

TABLE 4

TOTAL NUMBER OF RETURNS BY SD-COUNTY-NBR

COUNTY	TOTAL	SINGLE PAY	SINGLE NO-PAY	MD-JT. PAY	MD-JT. NO-PAY	MD-SEP. PAY	MD-SEP. NO-PAY
ADAIR	4,501	880	562	352	360	2,132	215
ADAMS	2,468	441	330	204	223	1,108	162
ALLAMAKEE	7,996	1,676	1,138	579	563	3,612	428
APPANOOSE	6,937	1,436	1,033	714	561	2,781	412
AUDUBON	3,925	697	545	284	337	1,862	200
BENTON	13,085	2,800	1,453	1,011	540	6,672	609
BLACK HAWK	66,831	17,272	8,447	5,506	2,053	30,733	2,820
BOONE	14,168	3,151	1,555	1,006	613	7,355	488
BREMER	14,323	2,761	1,615	1,181	551	7,580	635
BUCHANAN	10,965	2,204	1,442	966	591	5,202	560
BUENA VISTA	11,514	2,532	1,464	905	568	5,550	495
BUTLER	9,026	1,624	1,155	746	573	4,488	440
CALHOUN	6,909	1,323	984	548	441	3,206	407
CARROLL	13,242	3,022	1,858	744	562	6,349	707
CASS	8,990	1,748	1,183	647	572	4,366	474
CEDAR	10,651	2,405	1,255	778	458	5,348	407
CERRO GORDO	26,661	6,429	3,265	1,942	1,055	12,836	1,134
CHEROKEE	8,271	1,705	1,117	653	428	4,008	360
CHICKASAW	7,962	1,652	1,089	598	428	3,849	346
CLARKE	4,703	964	629	394	365	2,152	199
CLAY	10 523	2,194	1,406	747	447	5,215	514
CLAYTON	10,559	2,046	1,568	760	871	4,723	591
CLINTON	28,773	6,993	3,706	2,546	1,254	13,130	1,144
CRAWFORD	9,743	2,049	1,450	707	571	4,418	548
DALLAS	19,514	4,427	2,216	1,367	656	10,142	706
DAVIS	4,233	745	595	406	410	1,879	198
DECATUR	3,672	642	514	351	356	1,593	216
DELAWARE	10,215	2,092	1,360	758	655	4,893	457
DES MOINES	24,151	6,120	2,825	2,090	877	11,300	939
DICKINSON	9,804	2,228	1,279	648	419	4,746	484
DUBUQUE	51,850	13,278	6,383	3,517	1,820	24,898	1,954
EMMET	6,485	1,276	914	476	381	3,074	364
FAYETTE	12,241	2,407	1,688	1,056	764	5,643	683
FLOYD	9,992	2,004	1,292	753	531	4,945	467
FRANKLIN	6,365	1,179	830	469	359	3,157	371
FREMONT	4,463	888	595	377	273	2,148	182
GREENE	6,020	1,270	820	466	309	2,889	266
GRUNDY	7,540	1,417	895	572	345	3,967	344
GUTHRIE	6,787	1,372	900	551	439	3,194	331
HAMILTON	9,849	2,108	1,252	730	429	4,908	422
HANCOCK	7,051	1,363	896	491	438	3,478	385
HARDIN	11,316	2,220	1,483	821	596	5,566	630
HARRISON	7,991	1,575	1,001	665	507	3,851	392
HENRY	11,035	2,518	1,323	837	498	5,458	401
HOWARD	5,925	1,149	933	434	475	2,618	316
HUMBOLDT	6,261	1,281	759	564	380	3,010	267
IDA	4,699	873	624	418	334	2,203	247
IOWA	9,590	2,200	1,077	547	436	4,979	351
JACKSON	11,274	2,446	1,563	913	796	5,092	464
JASPER	21,174	4,399	2,428	1,569	771	10,964	1,043
JEFFERSON	8,389	1,909	1,179	823	442	3,565	471

TABLE 4. (CONTD)

TOTAL NUMBER OF RETURNS BY SD-COUNTY-NBR

COUNTY	TOTAL	SINGLE PAY	SINGLE NO-PAY	MD-JT. PAY	MD-JT. NO-PAY	MD-SEP. PAY	MD-SEP. NO-PAY
JOHNSON	51,757	16,690	6,132	3,529	1,240	22,858	1,308
JONES	10,678	2,235	1,418	891	624	5,087	423
KEOKUK	6,758	1,314	962	559	457	3,084	382
KOSSUTH	10,530	2,009	1,491	649	667	5,089	625
LEE	20,846	4,888	2,683	1,901	943	9,637	794
LINN	105,303	28,157	11,527	8,046	2,402	51,417	3,754
LOUISA	6,615	1,515	803	653	342	3,048	254
LUCAS	4,887	991	674	457	366	2,190	209
LYON	6,904	1,131	810	469	434	3,685	375
MADISON	7,365	1,441	879	623	408	3,744	270
MAHASKA	11,691	2,307	1,436	1,016	635	5,644	653
MARION	17,359	3,476	1,824	1,292	590	9,301	876
MARSHALL	22,624	5,382	2,878	1,781	902	10,845	836
MILLS	6,862	1,555	803	553	295	3,339	317
MITCHELL	6,451	1,268	779	447	366	3,171	420
MONONA	5,416	1,168	775	488	411	2,324	250
MONROE	4,239	889	628	411	339	1,820	152
MONTGOMERY	6,940	1,515	897	575	417	3,253	283
MUSCATINE	23,117	5,372	2,834	2,017	799	11,242	853
OBRIEN	9,542	1,848	1,165	686	547	4,775	521
OSCEOLA	3,881	771	420	309	216	1,910	255
PAGE	9,199	1,886	1,286	690	518	4,435	384
PALO ALTO	5,953	1,146	882	459	392	2,749	325
PLYMOUTH	14,029	2,966	1,684	970	631	7,080	698
POCAHONTAS	5,331	1,042	727	424	369	2,513	256
POLK	202,591	60,452	22,070	13,500	4,217	95,515	6,837
POTTAWATTAMIE	44,548	10,903	5,803	3,470	1,796	20,228	2,348
POWESHIEK	10,872	2,504	1,334	726	551	5,392	365
RINGGOLD	2,931	461	437	211	231	1,285	306
SAC	6,873	1,359	831	579	452	3,257	395
SCOTT	86,117	22,942	10,435	7,775	2,129	39,693	3,143
SHELBY	8,028	1,540	1,097	573	487	3,932	399
SIOUX	17,033	2,983	1,971	1,295	828	8,951	1,005
STORY	37,959	9,970	4,543	2,850	1,168	18,094	1,334
TAMA	10,152	2,060	1,126	788	668	4,793	417
TAYLOR	3,765	650	478	318	333	1,718	268
UNION	7,247	1,655	996	492	359	3,371	374
VAN BUREN	4,158	789	560	369	337	1,855	248
WAPELLO	19,037	4,318	2,569	2,062	1,179	8,213	696
WARREN	21,488	4,474	2,415	1,506	616	11,743	734
WASHINGTON	11,951	2,720	1,466	812	535	5,848	570
WAYNE	3,633	638	461	360	423	1,562	189
WEBSTER	22,320	5,401	2,931	1,743	918	10,336	991
WINNEBAGO	7,535	1,595	877	498	399	3,733	433
WINNESHIEK	11,035	2,240	1,486	749	722	5,402	436
WOODBURY	54,478	14,088	7,169	4,048	1,883	24,944	2,346
WORTH	4,380	907	545	345	299	2,100	184
WRIGHT	8,465	1,696	1,045	680	504	4,090	450
NON-RESIDENT	99,508	23,410	8,101	21,651	5,500	29,126	11,720
TOTALS	1,700,993	408,107	205,316	144,482	71,525	792,256	79,307

INCOME TAX ABATEMENT

The Director of Revenue and Finance is provided the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed." Abatements apply to those cases in which the initial protest occurs after the 60 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1993.

TABLE O
INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1993 THROUGH DECEMBER 31, 1993

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
3,078	$4,396,435.55	$598,195.55	$1,617,218.17	$6,611,849.27